
HOUSE BILL No. 1701

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-4-22.

Synopsis: Invalid notice of assessment. Provides that a notice of assessment or reassessment for assessment dates after February 28, 2006, must include any change in the assessed valuation for the property as compared to the immediately preceding year, and that a notice that fails to comply is void.

Effective: January 1, 2006 (retroactive).

Smith M

January 26, 2007, read first time and referred to Committee on Ways and Means.

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Introduced

First Regular Session 115th General Assembly (2007)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2006 Regular Session of the General Assembly.

HOUSE BILL No. 1701

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-4-22 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JANUARY 1, 2006 (RETROACTIVE)]:
3 Sec. 22. (a) If any assessing official or any county property tax
4 assessment board of appeals assesses or reassesses any real property
5 under ~~the provisions of~~ this article, the official or county property tax
6 assessment board of appeals shall give notice to the taxpayer and the
7 county assessor, by mail, of the amount of the assessment or
8 reassessment.

9 (b) During a period of general reassessment, each township assessor
10 shall mail the notice required by this section within ninety (90) days
11 after ~~he~~ **the assessor**:

12 (1) completes ~~his~~ **the** appraisal of a parcel; or

13 (2) receives a report for a parcel from a professional appraiser or
14 professional appraisal firm.

15 (c) **A notice given to a taxpayer under this section of an**
16 **assessment or a reassessment:**

17 (1) **must include a comparison showing any change in the**

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1 assessed value for the property as compared to the
2 immediately preceding year; and

3 (2) is void if the notice fails to comply with subdivision (1).

4 SECTION 2. [EFFECTIVE JANUARY 1, 2006 (RETROACTIVE)]

5 IC 6-1.1-4-22, as amended by this act, applies only to assessment
6 dates (as defined in IC 6-1.1-1-2) after February 28, 2006.

7 SECTION 3. An emergency is declared for this act.

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